

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
BIG LOTS, INC., et al., ¹)	Case No. 24-11967 (JKS)
Debtors.)	(Jointly Administered)
)	Re: Docket No. 1962
)	

**OBJECTION OF SHANDONG TAIPENG INTELLIGENT HOUSEHOLD
PRODUCTS CO., TO MOTION OF DEBTORS FOR ENTRY OF AN ORDER (I)
SETTING A BAR DATE FOR FILING PROOFS OF CLAIMS FOR PRE-CLOSING
ADMINISTRATIVE EXPENSE CLAIMS AGAINST THE DEBTORS, (II)
ESTABLISHING PRE-CLOSING ADMINISTRATIVE EXPENSE CLAIMS
PROCEDURES, AND (III) GRANTING RELATED RELIEF, INCLUDING NOTICE
AND FILING PROCEDURES**

NOW COMES, Shandong Taipeng Intelligent Household Products Co. (“**Shandong**”), with this, its objection to *Motion of Debtors for Entry of an Order (I) Setting a Bar Date for Filing Proofs of Claims for Pre-Closing Administrative Expense Claims Against the Debtors, (II) Establishing Pre-Closing Administrative Expense Claims Procedures and (III) Granting Related Relief, Including Notice and Filing Procedures* (the “**Motion**”) and in support of its objection states as follows:

Background

1. On September 9, 2024 (the “**Petition Date**”), each of the above-captioned debtors and debtors-in-possession (the “**Debtors**”) filed a voluntary petition for relief under Chapter 11 of

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, as applicable, are: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

Title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors continue to act as debtors-in-possession pursuant to Bankruptcy Code §§ 1107 and 1108.

2. On the Petition Date, the above-captioned debtors and debtors-in-possession filed a Motion to Approve Debtor in Possession Financing [D.I. 19] (the “**DIP Financing Motion**”) which, inter alia, sought approval to pay over \$970 million of operating disbursements between September 1, 2024 and November 30, 2024. See DIP Financing Motion, Budget. The debtors explained that such financing was necessary to “satisfy an immediate cash need to maintain business relationships with vendors, suppliers, operators and managers, to make capital expenditures and to satisfy other working capital and operational needs and otherwise finance the Debtors’ operations.” DIP Financing Motion, ¶4. The debtors further explained that they “require[]uninterrupted access to their cash and an immediate capital infusion in order to, among other things, (a) satisfy payroll, pay vendors and suppliers, and meet overhead expenses, ... (c) pay for goods and services critical to necessary operations ...” DIP Financing Motion, ¶6.

3. Additionally, according to the debtors, the “DIP Facilities are necessary to the successful resolution of these cases, which is important to reassure customers and vendors, protect operations, and maximize value for creditors.” DIP Financing Motion, ¶32. On September 10, 2024, the Court entered the Interim DIP Order [D.I. 114], and on October 22, 2024, the Court entered the Final DIP Order [D.I. 584].

4. Shandong is an export-oriented enterprise specializing in outdoor gazebo and pergola structures, patio furniture, sheds, multi-functional tents and other related products. Prior to the Petition Date, Shandong delivered materials to Debtors CSC Distribution, LLC and Closeout Distribution, LLC based upon orders placed with Shandong from the Debtors.

5. Following the Petition Date, Shandong continued to provide finished goods inventory to the Debtors in the ordinary course of business and in accordance with those orders made by the Debtors, specifically for the time period of November 19, 2024 through and including December 17, 2024. The Debtors have failed to remit payment for the post-petition goods delivered. The unpaid post-petition invoices amount to \$715,392.00.

6. As a result of the Debtors' failure to pay for post-petition goods delivered, Shandong filed a motion for allowance of payment of an administrative expense claim [D.I. 1868].

Objection

7. Shandong hereby objects to the Motion because it fails to provide a deadline by which the Debtors must object to administrative expense claims.

8. Shandong further objects to the Motion because there is nothing that prevents the Debtors from paying other administrative claims while Shandong's administrative claim, along with similarly situated administrative claims, is pending allowance. Administrative expense claims under §503(b) must be treated equally and ratably with all other administrative expense claims. See In re Lakeshore Constr. Co. of Wolfeboro, Inc., 2008 Bankr. LEXIS 1868.

9. Shandong hereby joins in and incorporates by reference any objection submitted by other administrative claimants and reserves all rights to supplement this objection accordingly.

WHEREFORE, Shandong respectfully requests that the Court deny the relief sought in the Motion.

Dated: February 19, 2025
Wilmington, Delaware

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